



STATE OF CALIFORNIA

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No. 84/47

May 22, 1984

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 6

Following are brief summaries of legislation introduced or amended in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2433

Author: Assembly Member Klehs

Action: Amended in Senate

Date: May 1, 1984

Affected Code Sections: The most recent amendments repeal Sections 155.2, 155.13, 155.21, 225, 225.2, 225.3, 226, 233, 253.10, 619.1, 981, 992, and 993 of; amend Sections 408, 408.2 and 409 of; and add Section 11342 to, the Revenue and Taxation Code.

As amended, this bill modifies property tax law in the following areas:

- (1) The State Board of Equalization's closed session hearings.
- (2) It eliminates the sunset clause from the law concerning Los Angeles County's right to charge fees for providing information which is not required to be kept by law.
- (3) Obsolete references in statutes dealing with business inventory, which is now totally exempt from taxation.

May 22, 1984

AB 2520

Author: Assembly Member Hannigan

Action: Amended in Assembly

Date: April 23, 1984

Affected Code Sections: As amended, adds, amends and repeals many sections of the Revenue and Taxation Code.

The latest amended version of this bill changes references from "tax-sold" and "tax-deeded" property to "tax-defaulted" property and makes procedural changes for dealing with such property.

AB 2890

Author: Assembly Member Young

Action: Amended in Assembly

Date: April 30, 1984

Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

As amended, this bill would exclude from change in ownership the transfer of an eligible dwelling unit from a parent to a child or from a guardian to a ward, if the child or ward has been disabled as provided in Section 12304(e) of the Welfare and Institutions Code for at least five years preceding the transfer.

AB 3132

Author: Assembly Member Molina

Action: Amended in Assembly

Date: April 23, 1984

Affected Code Section: Adds and repeals Section 480.3 of the Revenue and Taxation Code.

As amended, this legislation would require with the recording of any document effecting a change in ownership either (1) the filing of a preliminary change in ownership report, (2) and added filing fee of \$20 or (3) an affidavit that the transaction is not a change in ownership as specified in Section 62. This bill would apply to changes in ownership occurring on or after July 1, 1985.

AB 3741

Author: Assembly Member Bradley

Action: Amended in Assembly

Date: April 23, 1984

Affected Code Section: Adds Chapter 4 to Part 4 of Division 1 of the Revenue and Taxation Code.

As amended, this bill would allow the board of supervisors of each county to levy real property taxes based on separate rates for land and for improvements, provided that the voters in that county had approved such an ordinance. This bill would become operative only if ACA 67 is adopted by the voters.

AB 3890

Author: Assembly Member Filante

Action: Amended in Assembly

Date: April 23, 1984

Affected Code Sections: Adds Chapter 4 to Part 4 of Division 1 of the Revenue and Taxation Code.

As amended, this bill would allow the board of supervisors of each county to levy real property taxes based on separate rates for land and for improvements, provided that the voters in that county had approved such an ordinance. This bill would become operative only if ACA 67 is adopted by the voters.

AB 3945

Author: Assembly Member Farr

Action: Amended in Assembly

Date: May 2, 1984

Affected Code Section: Adds Section 73.1 to the Revenue and Taxation Code.

This bill, as amended, would exclude from new construction any addition to, alteration of, or reconstruction of, a certified historic structure done for historic authenticity, safety or handicapped access, provided that the structure is an owner-occupied dwelling. This bill would become operative only if ACA 69 is approved by the voters.

AB 3957

Author: Assembly Member Farr

Action: Amended in Assembly

Date: May 2, 1984

Affected Code Sections: This latest amended version adds Section 50286.5 to the Government Code.

As amended, this bill would allow persons who own property subject to a historical property contract to cancel that contract provided a cancellation fee, as defined, is paid.

ACA 67

Author: Assembly Member Filante

Action: Amended in Assembly

Date: April 23, 1984

Affected Section: Adds Article XIII D to the Constitution.

As amended, this measure would allow each county, with 2/3 voter approval, to levy separate tax rates for land and for improvements. The tax rate set for improvements could be lower than that set for land and could be reduced for newly constructed improvements. See AB 3890.

ACA 69

Author: Assembly Member Farr  
Action: Amended in Assembly  
Date: May 2, 1984  
Affected Section: Amends Article XIII, Section 2 of the Constitution.

As amended, this measure would exclude from the term "newly constructed" any addition to, alteration or reconstruction of, a certified historic structure which is done for historic authenticity, safety or handicapped access, provided the structure is the owner's principal place of residence.

SB 120

Author: Senator Vuich  
Action: Amended in Assembly  
Date: April 25, 1984  
Affected Code Sections: Amends various sections of the Government and Revenue and Taxation Codes.

As amended, this bill would change the lien date for both locally and state-assessed property from March 1 to January 1, beginning with the 1986 lien date and property taxes levied for the 1986-87 fiscal year and thereafter.

SB 1841

Author: Senator Craven  
Action: Amended in Senate  
Date: April 26, 1984  
Affected Code Sections: Amends, adds and repeals various sections of the Health and Safety and Revenue and Taxation Codes. Urgency statute.

As amended, this bill, which now has urgency status, would allow mobilehomes that had become subject to local property taxation because of vehicle license fee delinquency to be returned to vehicle license status, provided that forms furnished by HCD are filed before December 31, 1986, and unpaid sales or use taxes are paid.

TO COUNTY ASSESSORS

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May 22, 1984

SB 2136

Author: Senator Greene

Action: Amended in Senate

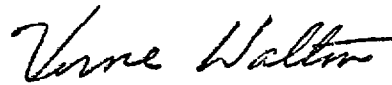
Date: April 23, 1984

Affected Code Section: Adds Section 65913.5 to the Government Code.

As amended, this bill would allow any party to protest the imposition of any fees, taxes, assessments, dedications, reservations or other exactions on residential housing developments by local governmental entities, provided the protest is filed within 90 days of the imposition.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AL-14-1814A/W-2